



DIRECTIVE 05-3

February 25, 2005

ABSTRACT EXTENSION PROCEDURE

Purpose. The purpose of this directive is to specify the process for extending the filing date for the Real Property Abstract of Assessment with the Department of Property Assessment and Taxation. The abstract of assessment shall consist of the Real Property Abstract, Form 45, the Assessor Survey, the Report of Current Year's Assessed Value for Properties Listed in the State's Sales File, and maps of agricultural land market areas and assessor location areas in the county.

Statute. Neb. Rev. Stat. §77-1514 (Reissue 2003) provides:

The county assessor shall prepare abstracts of the property assessment rolls of locally assessed property of his or her county on forms prescribed and furnished by the Property Tax Administrator. The county assessor shall file the real property abstract with the Property Tax Administrator on or before March 19 and the personal property abstract on or before June 15. The abstracts shall show the taxable value of real or personal property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the real property abstract and the statutory deadlines provided in sections 77-1381, 77-1381.01, 77-1384, 77-5027, and 77-5028.

Procedure. The abstract is an integral part of the process of reporting on the level and quality of assessment from the Property Tax Administrator to the Nebraska Tax Equalization and Review Commission for the purpose of statewide equalization. Detailed analysis of the data contained in the abstract cannot occur until the abstract is filed with the Department.

The due date for the abstract is March 19 and the due date for the report and opinion from the Property Tax Administrator to the Nebraska Tax Equalization and Review Commission is nineteen days following the filing due date of the abstract of assessment pursuant to Neb. Rev. Stat. §77-5027 (Reissue 2003). For 2005, the filing due date for the abstract of assessment is Monday, March 21, 2005 because March 19 falls on a Saturday. The due date for the report and opinion is Monday, April 11, 2005 since April 9 falls on a Saturday. The Property Tax Administrator has the authority, following a written request, to extend the filing date for the abstract. In order to deal with extension requests in an orderly fashion and to apprise assessors

that may seek an extension of the procedure the Department intends to follow in 2005, the Department is issuing this directive.

Form of the Request. Statutorily, Section 77-1514 provides that the Property Tax Administrator may issue an extension *upon written request by the assessor*. Therefore, all requests for extension must be in writing, directed to the Property Tax Administrator. Facsimile transmissions and electronic mail shall be considered written requests.

Section 77-1514 also provides that the extension shall be granted for good cause shown. Therefore, the extension request must contain an explanation of why the extension is needed and how it would improve the quality of the assessment in the county.

Time of Filing. Requests for extension shall be filed with the Department no later than Wednesday, March 16, 2005. A request for extension with a postmarked date of March 16, 2005 shall be considered timely filed. Extension requests that are not timely filed shall be denied absent exceptional circumstances. Exceptional circumstances shall be limited to natural disasters or catastrophic technology or personnel occurrences of which the assessor had no notice on or before Wednesday, March 16, 2005.

Notice of Hearing. Upon receipt of the request, the Department shall issue a notice of hearing, scheduling a time and place for a hearing on the request for extension. The notice shall be issued to the assessor, county board of equalization, county attorney and Nebraska Tax Equalization and Review Commission.

Hearing. Hearings shall be held by telephonic conference, at the office of the Department in Lincoln, Nebraska no later than Friday, March 25, 2005. The Department shall be responsible for contacting the assessor at the time and date of the hearing. All extension hearings shall be recorded by a court reporter.

Orders. The Property Tax Administrator, following the hearing on the request for extension, shall issue a written order setting forth whether the extension shall be granted and setting the time by which the extension shall be filed.

Appeal. An assessor or county whose request for an extension has been denied, may appeal that denial to the Nebraska Tax Equalization and Review Commission.

APPROVED:

Catherine D. Lang
Property Tax Administrator
February 25, 2005